

Study

Municipal Review of the City of Imperial Beach

*Prepared by:
San Diego Taxpayers Educational Foundation*

June 2022

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Executive Summary

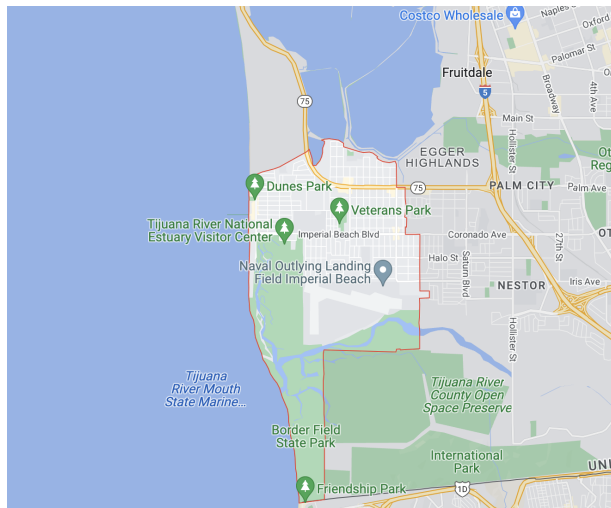
The San Diego Taxpayers Educational Foundation (SDTEF) periodically conducts reviews of municipal agencies in San Diego County. This is to provide taxpayers and the general public with some basic information about their local governments. This report, like other municipal reviews, summarizes a shared and validated baseline of information for all stakeholders so that public policy recommendations by any organization, including the San Diego County Taxpayers Association (SDCTA), can be based on well-researched and factual findings.

The City of Imperial Beach is one of the eighteen incorporated cities in the County of San Diego. It was incorporated as a General Law City on July 18, 1956. It is located on the southwest coast of the County, providing a unique and attractive environment for both residents and tourists. Members of the SDCTA aim to understand how effective and efficient the county is using taxpayer resources. This includes taxes that have been in place for years as well as those recently proposed.

SDCTA decided in May 2022 that it would provide San Diego County taxpayers, specifically those within the City of Imperial Beach, with an informed position on the potential Transient Occupancy tax increment that is set to appear on the November ballot. To inform this assessment, SDTEF provides this municipal review of the City of Imperial Beach. The City Manager for the City of Imperial Beach was provided a draft copy before this report was finalized for the purpose of reviewing and correcting any factual errors in either the historical narratives or the data tables.

General Statistics¹

Date of Incorporation: July 18, 1956	Type of City: General Law
Population: 26,137	Size of City: 4.5 sq. miles
Full-Time Employees: 85 ²	FY 2021 General Fund Revenue: \$23,021,407
Median Household Income: \$59,795	Transient Occupancy Tax Rate: 10%
Number of Households: 9,361	Sales and Use Tax Rate: 8.75%
Number of New Dwelling Units Issued: 77 ³	



Source: Google Map

Key Findings

- The General Fund balance from FY 2021 increases by 16.2% from FY2020. .
- The General Fund reserve for contingencies increased from \$9.6 million to \$11.4 million from FY 2020 to FY2021.
- Property tax revenue consists of 40%-60% of total tax revenue from FY 2012-2021.
- From FY2012 to FY 2021, sales tax revenue grew by 320.22%%, and TOT revenue grew by 291.46%%, achieving the highest tax revenue growth among all categories.
- Of the General Fund Revenue allocations, public safety accounts for 57%.

¹ Unless otherwise noted, all source comes from City of Imperial Beach's CAFRs, and U.S Census of Bureau.

² FY 2022-2033 Approved Budget

³ City of Imperial Beach Housing Element of the General Plan, Year 2021-2029, H76

- Pension expenses increased by 24% from FY2020 to 2021; the proportion of net pension liability to General Fund revenue increased to 13.70%.
- Adopted Staff for FY 2022-2023 increases by 11 full-time employees from FY2021, including 6 staff members from the newly created Parks & Recreation Department.

Background

Until 2020, the city of Imperial Beach over the past 10 years had experienced steady economic growth, accompanied by a gradual increase in its property values. The COVID-19 pandemic significantly impacted the unemployment rate and increased the number of low income households in the city. Nearly 80% of the unemployed in Imperial Beach come from the tourism, retail, and education sectors.

Tourism is a main aggregate source of revenue for Imperial Beach’s local economy. Prior to the pandemic, Imperial Beach attracted approximately 400,000 visitors, and generated 2.5 million in revenue per year. The arrival of the pandemic in 2020 shut down most tourist attractions, such as the beaches and the restaurants.⁴ The decrease in Transient Occupancy Tax (TOT) by 16% from 2019 to 2020 also reflects the negative impact of COVID on the government revenue and the local economy.

Lodging Accommodation Industry

There are three major housing accommodations in Imperial Beach: Pier South Resort, Hampton Inn & Suites, Sand Castle Inn and Suites. Noticeably, prior to the opening of Hampton Inn & Suites in 2019, the rest of the two hotels made approximately 700,000 USD hotel tax revenue per year, a far lower figure than the rest of the coastal cities in San Diego County.⁵

The Average Daily Rate (APR) in the week of May 29 to June 4 of the hotels in San Diego County is 209 dollars per night.⁶ Both Pier South Resort and Hampton Inn & Suite have a more expensive room price compared to the APR. Furthermore, the average hotel price in Imperial Beach is 274.7 dollars per night. This price may reflect higher demand for hotels than the supply in Imperial Beach. In addition, there are 100 registered Airbnb and one motel provided as lodging places for the visitors.

Table 1. General Information on the Hotels⁷

	Opening Year	Rooms	Standard Room Price (USD) ⁸	Star Rating

⁴ <https://www.10news.com/news/coronavirus/san-diego-leaders-beaches-could-close-if-social-distancing-is-ignored>

⁵ https://sco.ca.gov/Files-ARD-Local/LocRep/2018-19_Cities_TOT.pdf

⁶ <https://www.sandiego.org/about/industry-research.aspx>

⁷ Unless otherwise noted, all information comes from their respective hotel websites.

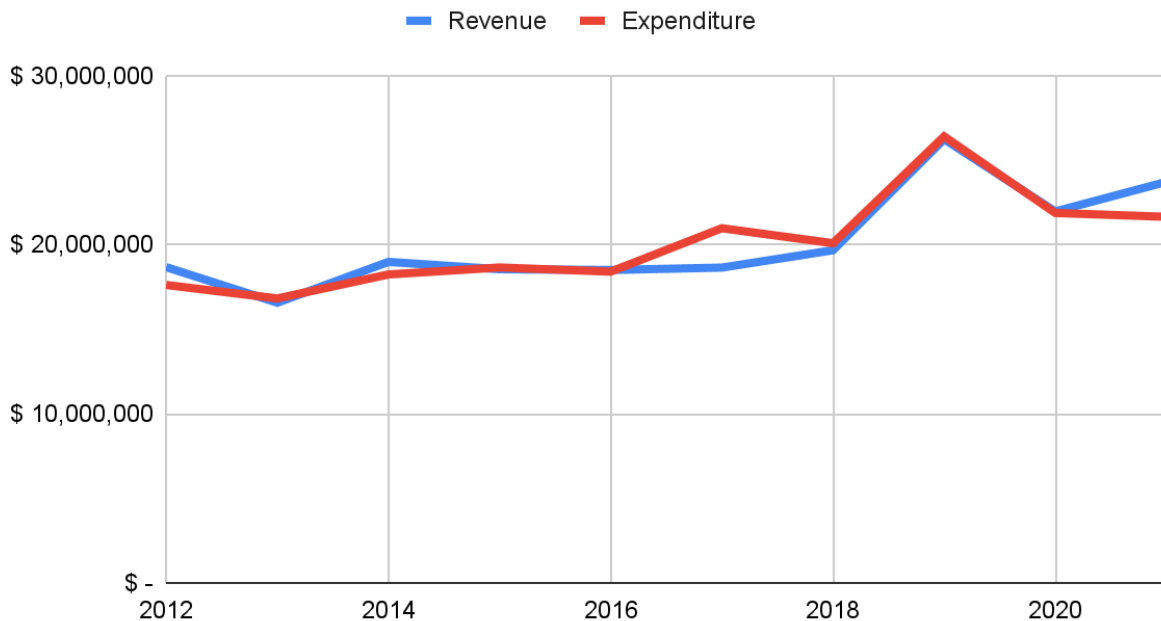
⁸ Based on current price on Trip Advisor

Pier South Resort	2014	78	389	4 Star
Hampton Inn & Suites	2020	100	266	2 Star
Sand Castle Inn and Suites	2019 (Reopened after renovation)	18	169	3 Star

General Fund

The General Fund is the primary operating fund of the city of Imperial Beach. The General Fund revenue increased in FY 2021, which mainly contributed to the additional revenue received from CARES Act and ARPA. On the other hand, General fund expenditure in FY2021 slightly decreased compared to FY 2020, which is also lower than the budgeted amount of \$23,931,163. This is a result of the adoption of the Financial Preparation and Recovery Plan, which postponed maintenance work and capital projects due to the arrival of COVID-19. The following graph outlines the trend of general fund inflows and outflows over FY 2011-2021. The general fund balance from FY 2020 to FY 2021 increases by 16.2%.

General Fund Inflows and Outflows FY 2011-2021



Source: FY 2011– FY 2021 Financial Reports

The proposed budget in 2022 for the general fund revenue is \$24,096,275, representing a 1.63% increase from the actual revenue of the previous year. The projected general fund expenses in 2022 increase to \$24,096,275, which is due to the increasing cost of the Sheriff’s department, funding for the new staffing, and operation of a new governmental department.

General Fund Reserve

Table 2. City of Imperial Beach General Fund Reserves FY 2011 – FY 2021

Fiscal Year	General Fund Reserves: unassigned	General Fund Reserves: assigned	General Fund Reserves: Available for Contingencies*
2021	\$ 9,700,606	\$ 1,668,331	\$ 11,368,937
2020	\$ 8,229,909	\$ 1,370,501	\$ 9,600,410
2019	\$ 7,517,100	\$ 1,370,501	\$ 8,887,601
2018	\$ 7,687,183	\$ 1,371,251	\$ 9,058,434
2017	\$ 8,102,789	\$ 1,371,252	\$ 9,474,041
2016	\$ 8,035,894	\$ 1,836,984	\$ 9,872,878
2015	\$ 6,430,692	\$ 1,848,188	\$ 8,278,880
2014	\$ 5,930,999	\$ 1,848,188	\$ 7,779,187
2013	\$ 5,611,069	\$ 1,841,230	\$ 7,452,299
2012	\$ 9,537,379	\$ 1,841,230	\$ 11,378,609
2011	\$ 10,319,566	-	\$ 10,319,566

Source: FY 2011– FY 2021 Financial Reports

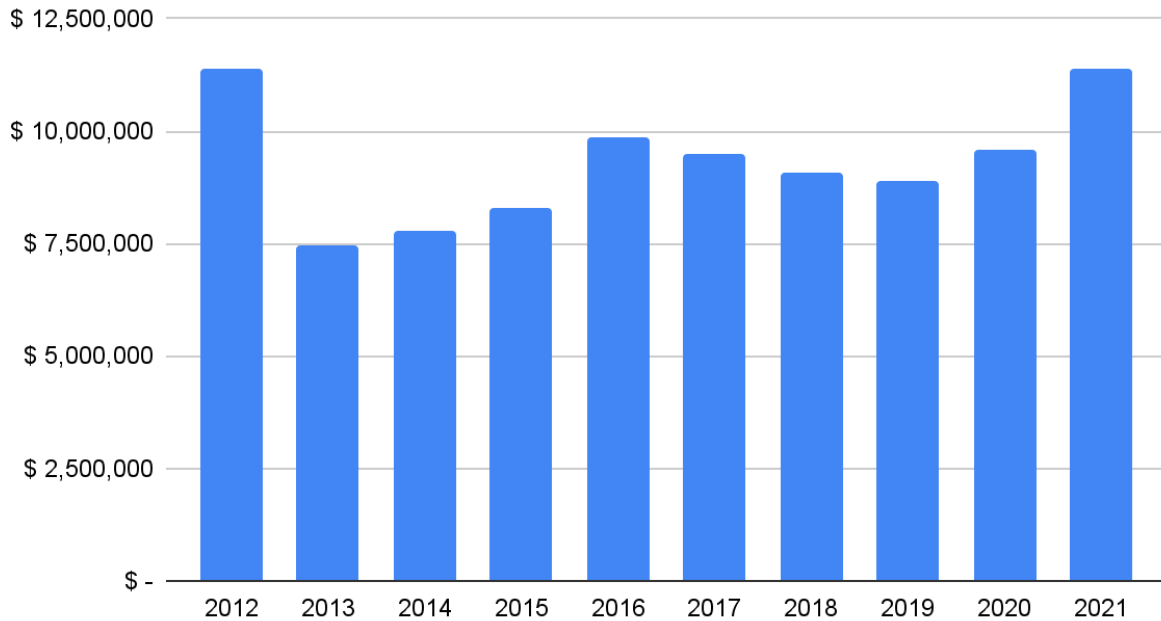
***Note:** General Fund Reserves: Available for Contingencies is the sum unassigned and assigned General Fund Reserves.

The General fund contingency increased from \$9.6 million to \$11.4 million between FY 2020 to 2021. The City’s Fund Balance Policy defines a target General Fund Unassigned Fund balance to remain between 30% to 40% of the General Fund expenditure. The Unassigned Fund balance in FY 2021 is \$9.7 million, which is approximately 45% of the expenditure. The FY2022 budget projected that a portion of the Unassigned Fund balance will be transferred to increase the fund for economic uncertainty, a fund under Committed Reserve that is set at 10% of the General Fund expenditure each year. The additional unassigned Fund Balance will also direct to cover the deficit in the Technology and Communication (\$350,136) of the Internal Service Fund.

The budgeted Unassigned Fund Balance for FY 2022 is \$ 7.4 million, which returns to the required 30% of the expenditure. These appropriations would prepare the city for a fiscal emergency such as the one created by the COVID-19 pandemic.

The following graph displays Imperial Beach’s General Fund Reserve available for contingencies. The Fund Balance for Contingencies for the last 10 years has remained positive and reached its peak at the end of FY 2021. This is due to an increase in the Unassigned Fund.

General Fund Reserve for Contingencies FY 2011-2021



Source: FY 2006 – FY 2016 Financial Statements

Tax Revenue

The City of Imperial Beaches collected several taxes: Property Tax, Sales and Use Tax, Transient Occupancy Tax, Franchises Tax, Business Licenses Tax, and Utility Tax.

Table 3. Governmental Tax by Source in FY 2012, FY2021*

Tax	Government Revenue		Overall Change	Percent of Total Governmental Revenue	
	FY 2012	FY 2021		FY 2012	FY 2021
Property	\$ 7,919,069	\$ 6,435,426	-18.74%	63.38%	44.86%
Sales	\$ 1,066,225	\$ 4,480,452	320.22%	8.53%	31.24%

TOT	\$ 230,942	\$ 904,038	291.46%	1.85%	6.30%
Franchise	\$ 1,791,099	\$ 2,156,836	20.42%	14.34%	15.04%
Utility	\$ 1,486,677	-	-	11.90%	-

Source: FY 2012 , FY 2021 Financial Statements

***Notes: Business Licenses tax is not included in the total tax revenue; it is included in the Licenses fee**

Property tax has always remained the largest source of tax revenue in the history of Imperial Beach. It experienced a sharp decrease in FY2013 as a result of the Assembly Bill 1X 26, which dissolved the Redevelopment Agency. In fact, the property value increased by 3.27% from 2012-2013. ⁹

From FY 2013-202, the property tax revenue exhibits an overall increasing trend, mainly contributing to growing housing prices over the last ten years.¹⁰ Starting in FY 2021, the property tax revenue made up 40%-50% of total tax revenue.

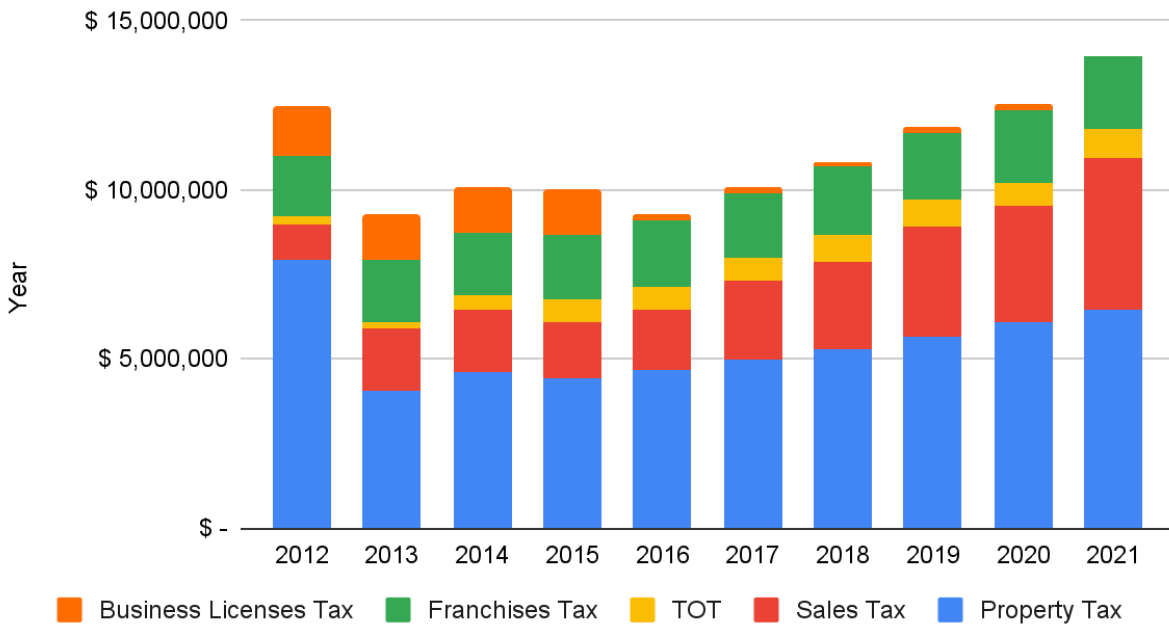
As the chart below shows, total tax revenue increased constantly over the past five years.

In FY 2016, the total tax revenue decreased since the utility user tax decreased. Among all the taxes, the Sales tax and TOT tax have the two of the greatest increases in revenue from FY 2012 to FY 2021. Sales tax revenue grew by 320.22%%, and TOT revenue grew by 291.46%%. The sales tax revenue is expected to further increase in the FY 2022 as the passage of Measure I in November 2020, which increases the Sales tax by 1%, is fully implemented.

⁹ <https://patch.com/california/imperialbeach/imperial-beach-property-values-up-327-says-county-assessor>

¹⁰ <https://www.sandiegorealestatehunter.com/blog/imperial-beach-san-diego-housing-market-statistics/>

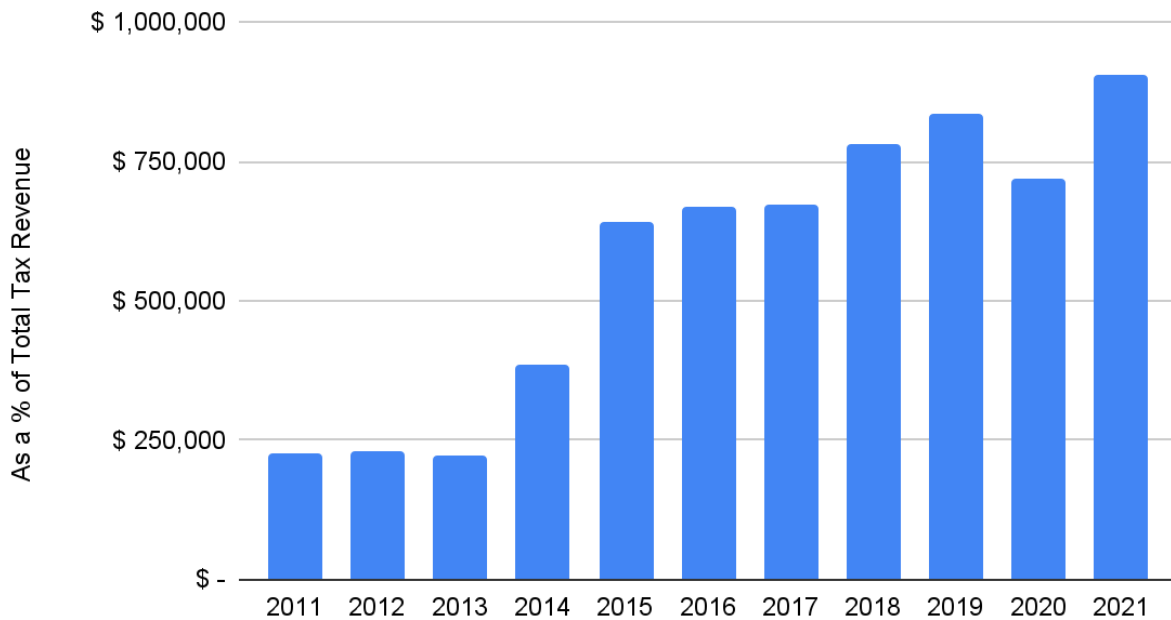
City of Imperial Beach Tax Revenue



Source: FY 2012 – FY 2021 Financial Statements

The chart below shows a clearer picture of the growth pattern of TOT revenue. In general, the TOT revenue is increasing from FY2011 to FY2021. Noticeably, there is a significant increase in FY 2015. This is brought by the opening of the Pier South Resort, a boutique high-end hotel with 78 rooms. The only decrease appears in FY 2020, when COVID-19 hit the tourism and hotel industry severely. The TOT tax revenue increased by 25.79% from FY2020 to FY2021, which contributed to the recovery of the tourism industry and the opening of the Hampton inn & suites with 100 rooms. It is anticipated that the TOT tax revenue will further increase in FY2022 once all the hotels and tourist attractions are fully reopened.

City of Imperial Beach TOT Tax Revenue



Source: FY 2011 – FY 2021 Financial Statements

The following table displays the TOT rate of all cities in San Diego County. The majority has a TOT tax rate of 10%. Three cities that have a higher TOT tax rate are Solana Beach, Der Mar, and San Diego. Solana Beach and Del Mar are both coastal cities, same as the Imperial Beach city. A portion of San Diego city is also on the coastal line. Among all the other cities, Carlsbad, Coronado, Encinitas, and Oceanside are coastal cities with a TOT tax rate of 10%. The only city that has a TOT tax rate lower than 10% is Lemon Grove.

The TOT Tax revenue of Imperial Beach in FY2020 is \$718,750. Only Lemon Grove, Santee, and Poway, which are all inland cities, collected a lower TOT tax revenue than Imperial Beach in the same year. Among all coastal cities (except San Diego city), the average annual TOT tax revenue is \$6,301,490. The City of Solana Beach, which has a similar land size and the same number of hotels as Imperial Beach, collected \$1,456,898 TOT tax revenue in FY2020.

Table 4. TOT Tax Rate of Cities in San Diego County

City	TOT Tax Rate	TOT Tax Revenue in FY20
Solana Beach	13%	\$1,456,898
Der Mar	12.5%	\$2,300,504
San Diego	10.5%	\$181,180,553

Carlsbad	10%	\$18,898,325
Chula Vista	10%	\$4,522,127
Coronado	10%	\$10,993,396
El Cajon	10%	\$1,794,920
Encinitas	10%	\$2,383,060
Escondido	10%	\$1,696,661
Imperial Beach	10%	\$718,750
La Mesa	10%	\$1,066,569
National City	10%	\$1,522,714
Oceanside	10%	\$7,359,497
Poway	10%	\$515,633
San Marcos	10%	\$1,068,175
Santee	10%	\$553,496
Vista	10%	\$1,060,021
Lemon Grove	6%	\$46,322

Source: California State Controller's Office

Government Expenditure by Detail

The City of Imperial Beach General Fund governmental expenditure can be classified into five categories: general government, public safety, parks and recreation, public works, and capital outlay. Public safety has the largest functional expenses.

Table 5. Governmental Expenditures by Category

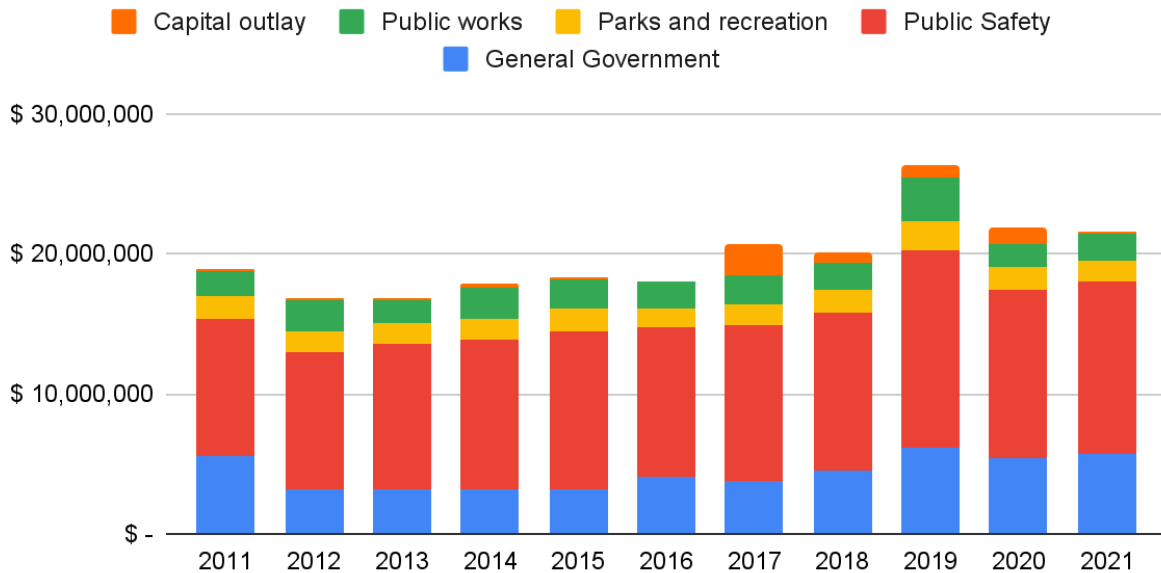
	Government Expenditure		Overall Change	Percent of Total Government Expenditure	
	FY 2011	FY 2021		FY 2011	FY 2021
General Government	\$5,623,960	\$5,707,940	1.49%	29.62%	26.38%

Public Safety	\$9,789,986	\$12,344,757	26.10%	51.56%	57.05%
Parks and Recreation	\$1,530,580	\$1,404,972	-8.21%	8.06%	6.49%
Public Works	\$1,784,081	\$2,004,303	12.34%	9.40%	9.26%
Capital Outlay	\$257,565	\$175,383	-31.91%	1.36%	0.81%

Source: FY 2011, FY 2021 Financial Reports

The structure of the General Fund expenditure did not significantly change over the years. In terms of monetary value, the public works expenditure increases by 12.34%, and public safety expenditure increases by 26.10%. The increase in public safety costs also appears in other municipalities. On the other hand, the park and recreation cost decreases by 8.21%, and the capital outlay cost decreases by -31.91%.

City of Imperial Beach Governmental Expenditures by Category



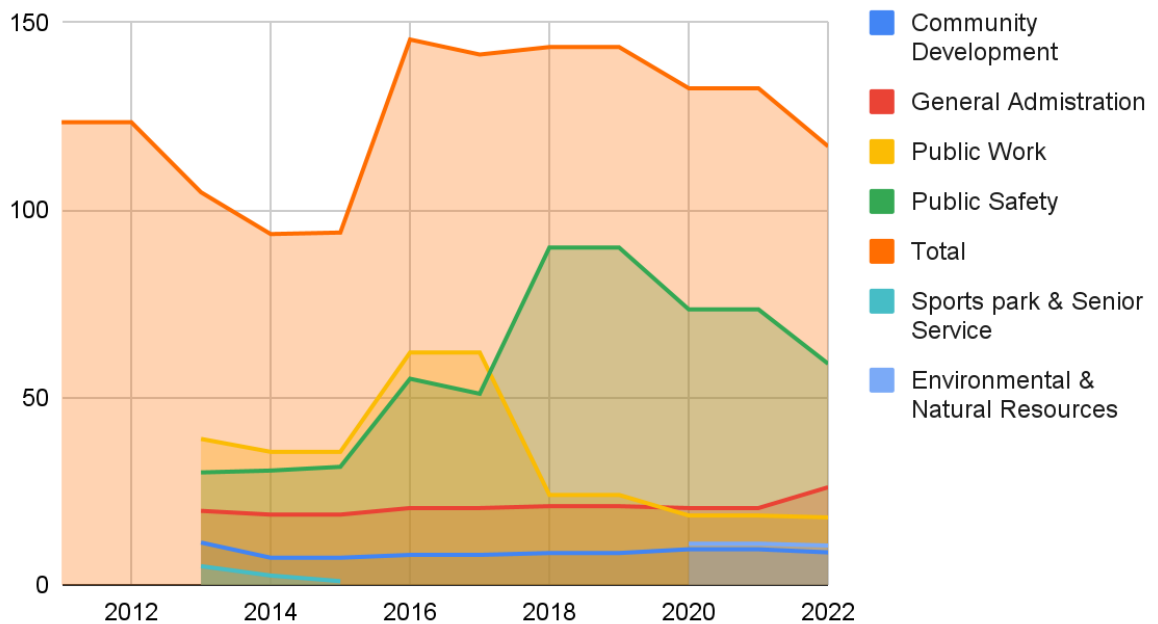
Source: FY 2011– FY 2021 Financial Reports

Staffing Level

The information on staffing level is based on each fiscal year’s adopted budget, which is drafted at the beginning of the year. This implies that it may be slightly different from the actual staffing level. The total count of staff includes both full-time and part-time staff members. The Full-time equivalent(FTE) of the part-time workers is estimated based on their salaries and working hours. For FY 2022, the total number of FTE decreases by 15.5 from the Adopted Budget for FY 2021 to a total of 117 staff.

This decrease is a result of the reduced staffing in the Public Safety department, mainly the part-time Ocean Lifeguard and Park/Beach Maintenance workers. In fact, the number of full-time employees increases from 73 to 85. The increase mostly came from the General Administration, including the establishment of a new park & recreation department.

City of Imperial Beach Staffing by Function

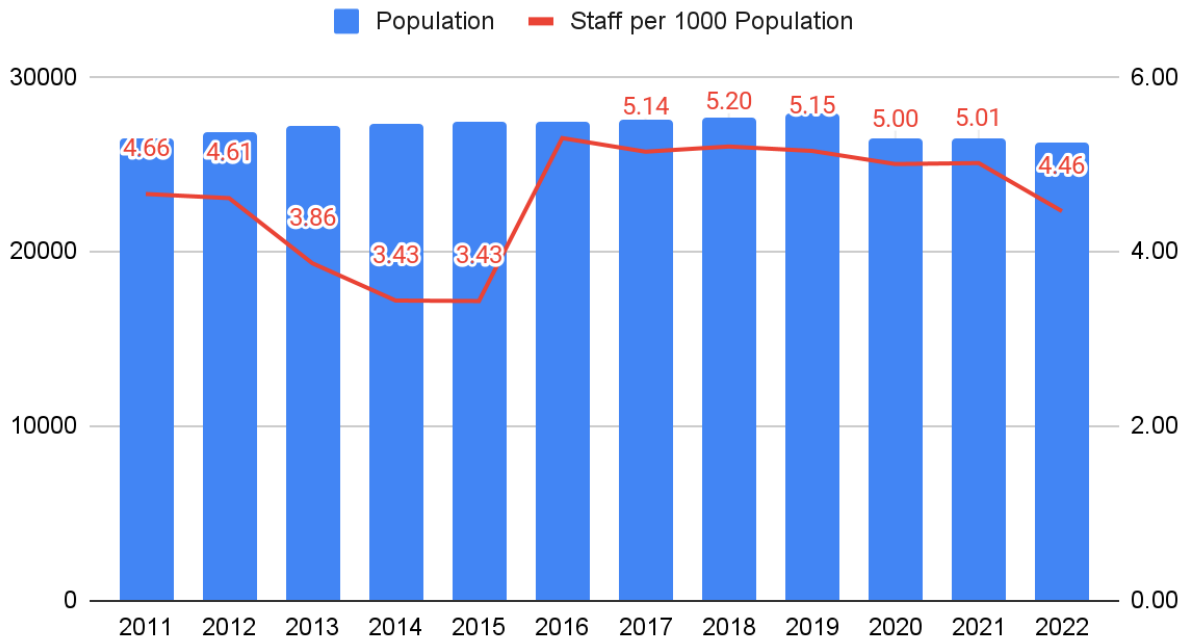


Source: FY 2011– FY 2021 Approved Budget

***Notes: The names and functions of the departments in FY 2011-2012 are mostly different from now; therefore only the Total Count of employees is specified. In addition, the department of Admin Service, which only appears in FY2013-2015, is included in the count of General Administration in this chart for the purpose of simplicity.**

In FY 2021, Imperial Beach has approximately 4.6 FTE per 1000 residents (see below). It is slightly lower than the staffing per 1000 population of the San Diego County government.

Imperial Beach Staffing vs. Population



Source: FY 2011– FY 2021 Approved Budget; State of California, Department of Finance

Pension Cost

In addition to the Social Security benefits, the City contributes to the California Public Employees’ Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. PERS provides retirement and personal disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California.

Imperial Beach Employee Retirement Benefits
<p>CalPERS Formula*: For Miscellaneous employee: 2.7% @ 55 in Classic Plan, 2.0% @ 60 in Second Tier Plan For Lifeguard: 2.0% @ 55, including the Second Tier For Firefighter: 3.0% @ 50</p>
<p>Employer Contribution requirements are determined by the actuary valuation on an annual basis by the California state law, change in rates is notified prior to July, 1.</p>
<p>The final compensation is based on the highest average full-time monthly pay rate over the highest 12 or 36 consecutive month period.</p>

Source: FY 2011– FY 2021 Financial Reports

***Note: This does not include service under PERPA, which has an annual compensation limit lower than the IRC compensation limits.**

A summary of the pension expenses and the City’s contribution to the Employer contribution plan is presented in the following table.

Table 6. City of Imperial Beach Pension Information*

Fiscal Year	Annual Contribution*	Net Pension Liability	Pension Expenses	Net Pension Liability-to-Revenue
2021	\$1,386,331	\$9,504,977	\$3,247,886	13.70%
2020	\$1,226,832	\$8,227,242	\$2,615,900	11.91%
2019	\$1,075,321	\$12,341,076	\$2,170,059	8.27%
2018	\$613,075	\$12,418,086	\$2,326,594	11.83%
2017	\$948,900	\$10,629,198	\$1,992,421	10.69%
2016	\$756,884	\$7,997,144	\$424,848	2.30%
2015	\$872,248	\$6,194,125	\$506,781	2.73%
2014	\$872,248	-	-	-
2013	\$843,952	-	-	-
2012	\$765,238	-	-	-
2011	\$852,961	-	-	-

Source: FY 2011– FY 2021 Financial Reports

***Note: “Accounting and Financial Reporting for Pensions”, which includes information on pension liability and expenses, only became effective in the first fiscal year beginning after June 15, 2014; Annual Contribution measures the City’s actual payments toward made toward CalPERS, not including the amortized over the expected average remaining service lifetime in the Public Agency Cost-Sharing Multiple Employer Plan**

The City’s pension expenses have increased by 24.16% from FY 2020 to FY 2021. Over FY2017-2021, the pension cost increased by 63.01%. During the same period, the net pension liability decreased by 10.58%. The net pension liability measures the pension cost burden to the City. As the table above shows, the net pension liability to revenue ratio in FY 2021 is 13.70%, higher than the average of the past five years, which is 11.28%.

Other Long-Term Debt

Table 7. City of Imperial Beach Long Term Debt Outstanding

	Balance Outstanding June 30, 2021	Due within one year
Total Public Offerings	\$30,609,964	
2013 Tax Allocation Bonds	\$13,885,000	
2013 Tax Allocation Bonds Premium	\$330,066	
2020 Tax Allocation Bonds	\$13,780,000	
2020 Tax Allocation Bonds Premium	\$2,614,898	\$900,000

Source: FY 2011– FY 2021 Financial Reports

In FY2021, the City of Imperial Beach’s governmental long term debt amounted to \$30,609,964. The debt that is due within one year is \$900,000. In addition, the compensated absences, including both current (due in one year) and noncurrent liabilities, is \$1,096,827 in FY2021.

Appendix A

City of Imperial Beach General Fund Inflows and Outflows

FY 2011– FY 2021

Source. FY 2011- FY 2021 CAFRs; In nominal values

	Revenues	Transfers In	Total Revenue	Expenditures	Transfers Out	Total Expenditure
2021	\$ 23,021,407	\$ 687,424	\$ 23,708,831	\$ 21,637,355	\$ 5,405	\$ 21,642,760
2020	\$ 21,284,408	\$ 674,538	\$ 21,958,946	\$ 21,853,096	\$ 17,022	\$ 21,870,118
2019	\$ 25,357,863	\$ 875,000	\$ 26,232,863	\$ 26,396,616	\$ -	\$ 26,396,616
2018	\$ 18,750,147	\$ 916,000	\$ 19,666,147	\$ 20,064,754	\$ 17,000	\$ 20,081,754
2017	\$ 17,872,374	\$ 768,000	\$ 18,640,374	\$ 20,675,521	\$ 292,700	\$ 20,968,221
2016	\$ 17,514,834	\$ 983,100	\$ 18,497,934	\$ 18,088,560	\$ 312,332	\$ 18,400,892
2015	\$ 17,747,082	\$ 797,400	\$ 18,544,482	\$ 18,391,761	\$ 254,247	\$ 18,646,008
2014	\$ 18,198,185	\$ 779,240	\$ 18,977,425	\$ 17,889,363	\$ 345,713	\$ 18,235,076
2013	\$ 15,864,714	\$ 701,000	\$ 16,565,714	\$ 16,806,008	\$ 10,000	\$ 16,816,008
2012	\$ 17,640,373	\$ 1,027,708	\$ 18,668,081	\$ 16,816,526	\$ 796,075	\$ 17,612,601
2011	\$ 28,455,992	\$ 2,256,937	\$ 30,712,929	\$ 18,986,172	\$ 442,572	\$ 19,428,744

Appendix B

City of Imperial Beach Governmental Revenue by FY 2012– FY 2021

Source: FY 2012- FY 2021 CAFRs; In nominal values

	Property Tax	Sales and Use Tax	TOT	Franchise Tax	Utility User Tax	Total Tax Revenue
2021	\$ 6,435,426	\$ 4,480,452	\$ 904,038	\$ 2,156,836	\$ -	\$ 13,976,752
2020	\$ 6,090,309	\$ 3,416,599	\$ 718,750	\$ 2,145,268	\$ 159,715	\$ 12,530,641
2019	\$ 5,684,522	\$ 3,208,372	\$ 834,248	\$ 1,977,468	\$ 146,527	\$ 11,851,137
2018	\$ 5,303,029	\$ 2,595,639	\$ 780,726	\$ 1,996,321	\$ 146,528	\$ 10,822,243
2017	\$ 4,982,890	\$ 2,355,671	\$ 672,401	\$ 1,910,054	\$ 146,528	\$ 10,067,544
2016	\$ 4,679,412	\$ 1,790,076	\$ 667,768	\$ 1,981,811	\$ 146,532	\$ 9,265,599
2015	\$ 4,407,312	\$ 1,704,968	\$ 639,983	\$ 1,927,792	\$ 1,337,508	\$ 10,017,563
2014	\$ 4,594,215	\$ 1,877,902	\$ 386,421	\$ 1,867,869	\$ 1,352,016	\$ 10,078,423
2013	\$ 4,050,421	\$ 1,836,650	\$ 223,612	\$ 1,836,650	\$ 1,306,297	\$ 9,253,630
2012	\$ 7,919,069	\$ 1,066,225	\$ 230,942	\$ 1,791,099	\$ 1,486,677	\$ 12,494,012

Appendix C

City of Imperial Beach Expenditure by Category by FY 2011– FY 2021

Source: FY 2011- FY 2021 CAFRs; In nominal values

	General Government	Public Safety	Parks and Recreation	Public Works	Capital Outlay	Total Expenditure
2021	\$ 5,707,940	\$ 12,344,757	\$ 1,404,972	\$ 2,004,303	\$ 175,383	\$ 21,637,355
2020	\$ 5,345,980	\$ 12,106,891	\$ 1,599,441	\$ 1,651,918	\$ 1,148,866	\$ 21,853,096
2019	\$ 6,197,292	\$ 14,124,129	\$ 2,030,817	\$ 3,015,867	\$ 1,028,511	\$ 26,396,616
2018	\$ 4,548,499	\$ 11,181,831	\$ 1,626,132	\$ 2,066,741	\$ 641,551	\$ 20,064,754
2017	\$ 3,829,852	\$ 11,141,675	\$ 1,426,077	\$ 2,007,900	\$ 2,270,017	\$ 20,675,521
2016	\$ 4,018,969	\$ 10,773,471	\$ 1,344,758	\$ 1,820,670	\$ 130,692	\$ 18,088,560
2015	\$ 3,161,188	\$ 11,352,256	\$ 1,511,661	\$ 2,188,370	\$ 178,286	\$ 18,391,761
2014	\$ 3,177,886	\$ 10,616,637	\$ 1,610,610	\$ 2,216,667	\$ 267,563	\$ 17,889,363
2013	\$ 3,123,679	\$ 10,373,688	\$ 1,562,487	\$ 1,612,891	\$ 133,263	\$ 16,806,008
2012	\$ 3,203,967	\$ 9,793,793	\$ 1,514,469	\$ 2,154,265	\$ 150,032	\$ 16,816,526
2011	\$ 5,623,960	\$ 9,789,986	\$ 1,530,580	\$ 1,784,081	\$ 257,565	\$ 18,986,172

	General Government	Public Safety	Parks and Recreation	Public Works	Capital Outlay
2021	26.38%	57.05%	6.49%	9.26%	0.81%
2020	24.46%	55.40%	7.32%	7.56%	5.26%
2019	23.48%	53.51%	7.69%	11.43%	3.90%
2018	22.67%	55.73%	8.10%	10.30%	3.20%
2017	18.52%	53.89%	6.90%	9.71%	10.98%
2016	22.22%	59.56%	7.43%	10.07%	0.72%
2015	17.19%	61.72%	8.22%	11.90%	0.97%
2014	17.76%	59.35%	9.00%	12.39%	1.50%
2013	18.59%	61.73%	9.30%	9.60%	0.79%
2012	19.05%	58.24%	9.01%	12.81%	0.89%
2011	29.62%	51.56%	8.06%	9.40%	1.36%

Appendix D

City of Imperial Beach Staffing by Function by FY 2011– FY 2021

Source. FY 2013- FY 2022 Approved Budget; measured in FTE

	General Admin	Community Development	Public Work	Public Safety	Environmental & Natural Resource	Total
2022	26.05	8.67	18.00	59.00	10.50	117.00
2021	20.50	9.50	18.50	73.50	11.00	132.50
2020	20.50	9.50	18.50	73.50	11.00	132.50
2019	21.00	8.50	24.00	90.00	10.50	143.50
2018	21.00	8.50	24.00	90.00	11.00	143.50
2017	20.50	8.00	62.00	51.00	11.00	141.50
2016	20.50	8.00	62.00	55.00	10.50	145.50
2015	18.75	7.25	35.50	31.50	11.00	94.00
2014	18.75	7.25	35.50	30.50	11.00	93.60
2013	19.75	11.30	38.95	30.00	10.50	104.75